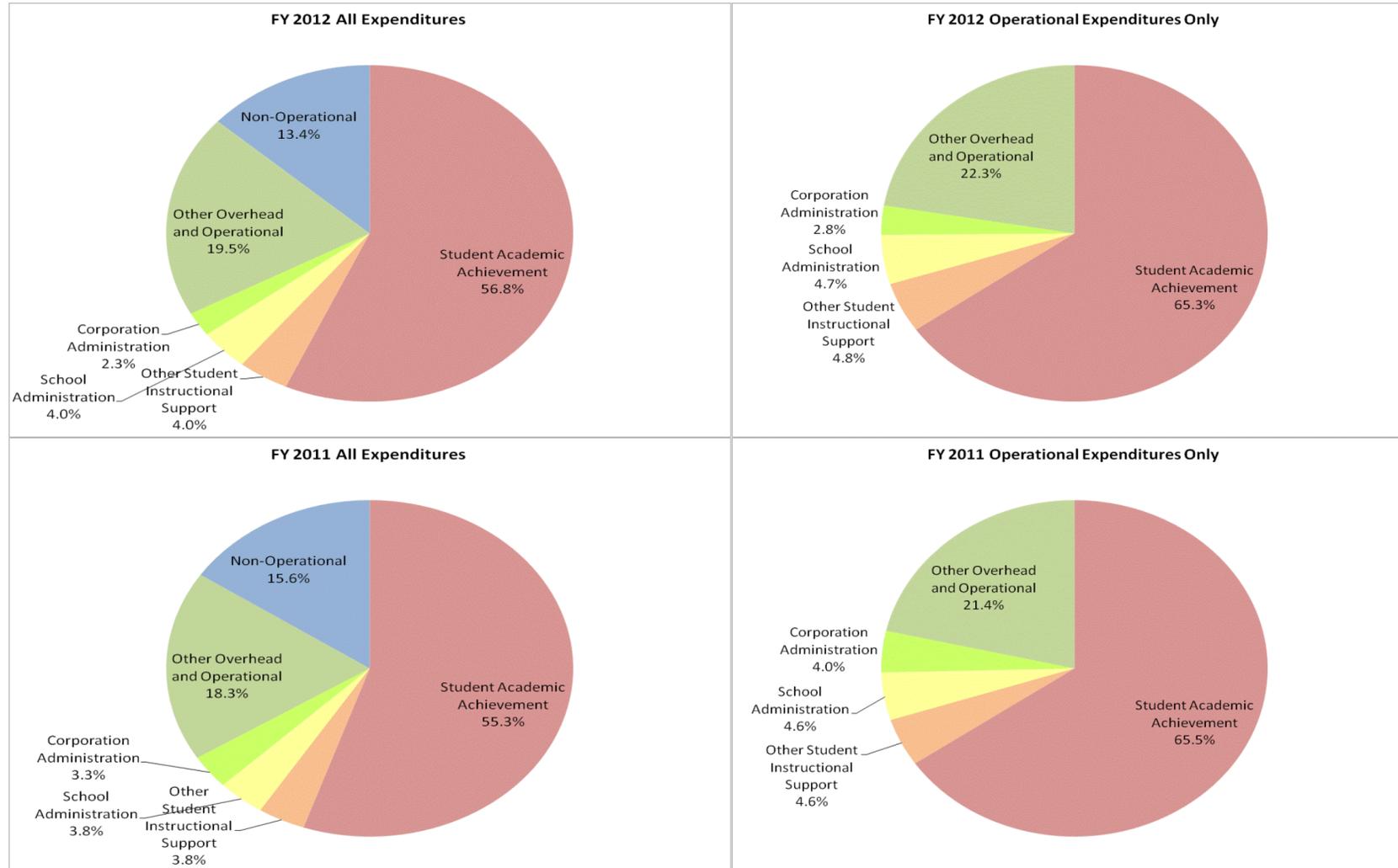


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Bend Community Sch Corp (7205)**

South Bend Community Sch Corp (7205)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$147,535,080	51.8%	\$134,871,080	54.4%	\$146,322,724	55.3%	\$145,741,269	56.8%
Student Instructional Support	\$22,534,596	7.9%	\$19,704,755	8.0%	\$19,934,942	7.5%	\$20,495,018	8.0%
Overhead and Operational	\$56,560,470	19.8%	\$56,122,440	22.7%	\$57,057,393	21.6%	\$56,002,677	21.8%
Nonoperational	\$58,394,036	20.5%	\$37,068,652	15.0%	\$41,355,794	15.6%	\$34,432,041	13.4%
Grand Total	\$285,024,183		\$247,766,927		\$264,670,853		\$256,671,005	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	59.7%	62.4%	62.8%	64.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$1,838			
	11050 Regular Programs; Full Day Kindergarten	\$336,591	\$1,575,196	\$5,478,606	\$7,282,145	> 500%	362%	33%
	11100 Regular Programs; Elementary	\$25,486,034	\$36,447,485	\$37,484,176	\$35,906,261	41%	-1%	-4%
	11200 Regular Programs; Middle/Junior High	\$16,665,096	\$22,080,481	\$23,034,172	\$22,788,999	37%	3%	-1%
	11300 Regular Programs; High School	\$15,566,426	\$22,013,999	\$23,724,863	\$23,417,077	50%	6%	-1%
	11410 Vocational Education; Agriculture A	\$6,853	\$0	\$0	\$0	-100%		
	11440 Vocational Education; Health Occupations	\$0	\$2,340	\$3,054	\$2,551		9%	-16%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$3,539	\$3,128	\$2,059		-42%	-34%
	11470 Vocational Education; Business Education	\$0	\$5,574	\$5,942	\$5,014		-10%	-16%
	11480 Vocational Education; Industrial Education A	\$158,510	\$419,298	\$453,165	\$419,674	165%	0%	-7%
	11490 Vocational Education; Industrial Education B	\$0	\$4,027	\$67,640	\$105,998		> 500%	57%
	11510 Vocational Education; Cooperative Education	\$6,099	\$1,138	\$561	\$155	-97%	-86%	-72%
	11590 Other Vocational Education Programs	\$489,416	\$428,658	\$364,393	\$494,306	1%	15%	36%
	11630 Regular Programs; Alternative Education Programs; High School	\$112,486	\$155,240	\$1,088,889	\$1,383,282	> 500%	> 500%	27%
	12150 Gifted And Talented; High Ability Student Programs	\$196,008	\$280,078	\$308,841	\$359,178	83%	28%	16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$10,692,825	\$15,615,452	\$17,037,328	\$16,354,118	53%	5%	-4%
	12230 Mental Disabilities; Severe Mental Disabilities	\$3,113,259	\$4,746,319	\$4,573,649	\$4,191,391	35%	-12%	-8%
	12310 Physical Impairment; Orthopedic Impairment	\$550,543	\$746,864	\$794,191	\$774,218	41%	4%	-3%
	12330 Physical Impairment; Visual Impairment	\$118,993	\$157,198	\$163,491	\$101,189	-15%	-36%	-38%
	12340 Physical Impairment; Hearing Impairment	\$500,455	\$818,255	\$952,198	\$999,188	100%	22%	5%
	12350 Physical Impairment; Homebound	\$166,489	\$269,571	\$231,984	\$280,884	69%	4%	21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$21,057	\$604			-97%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$1,497			
	12520 Culturally Different; Compensatory	\$767,782	\$2,231,503	\$1,582,739	\$768,004	0%	-66%	-51%
	12710 Equal Opportunity At Risk	\$1,101,830	\$1,659,440	\$1,768,046	\$1,746,731	59%	5%	-1%
	12810 Special Education Preschool	\$3,878,061	\$4,801,843	\$5,807,218	\$2,993,758	-23%	-38%	-48%
	12900 Other Special Programs	\$1,830,118	\$2,442,322	\$2,944,546	\$2,814,762	54%	15%	-4%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$870,079	\$1,229,942	\$1,229,934	\$1,309,876	51%	6%	6%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$456,621	\$481,328	\$211,782	\$135,962	-70%	-72%	-36%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$7			
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$19,886	\$9,446	\$0	\$586	-97%	-94%	
	14100 Summer School Programs; Elementary	\$450,215	\$323,758	\$1,073,218	\$358,908	-20%	11%	-67%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$5,065	\$25,166	\$193,438		> 500%	> 500%
	14300 Summer School Programs; High School	\$360,609	\$434,949	\$525,813	\$720,872	100%	66%	37%
	16100 Remediation Testing	\$169,996	\$1,983,526	\$603,293	\$511,591	201%	-74%	-15%
	22110 Improvement of Instruction; Service Area Direction	\$1,629,237	\$1,950,009	\$1,444,791	\$2,625,774	61%	35%	82%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,246,900	\$6,953,069	\$7,943,937	\$9,782,858	201%	41%	23%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$10,377	\$124			-99%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$990	\$0	\$0		-100%	
	22210 Library/Media Services; Service Area Direction	\$29,787	\$41,813	\$43,847	\$45,886	54%	10%	5%
	22220 Library/Media Services; School Library	\$1,435,467	\$2,163,551	\$1,848,026	\$1,811,719	26%	-16%	-2%
	22230 Library/Media Services; Audiovisual	\$32,154	\$36,936	\$34,056	\$36,578	14%	-1%	7%
	22290 Library/Media Services; Other Educational Media Services	\$79,055	\$178,856	\$194,803	\$195,824	148%	9%	1%
	22900 Other Support Service, Instructional Staff	\$0	\$306,623	\$988,864	\$2,206,979		> 500%	123%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$1,580	\$1,850			17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$492,675	\$4,705	\$3,384	\$1,773	-100%	-62%	-48%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$788,602	\$1,860,695	\$2,245,976	\$2,605,781	230%	40%	16%
	26497 2007 Account Code - Teachers Retirement Fund	\$5,516,411	\$0	\$0	\$0			
Student Academic Achievement Total		\$97,321,568	\$134,871,080	\$146,322,724	\$145,741,269	50%	8%	0%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$300,592	\$596,346	\$469,176	\$528,174	76%	-11%	13%
	21130 Attendance and Social Work Services; Social Work Services	\$10,678	\$20,276	\$13,705	\$1,547	-86%	-92%	-89%
	21210 Guidance Services; Service Area Direction	\$275,057	\$354,116	\$272,551	\$272,340	-1%	-23%	0%
	21220 Guidance Services; Counseling Services	\$1,572,290	\$2,152,651	\$2,345,419	\$2,422,241	54%	13%	3%
	21230 Guidance Services; Appraisal Services	\$500	\$3,204	\$0	\$0	-100%	-100%	
	21250 Guidance Services; Records Maintenance	\$123,878	\$186,421	\$212,155	\$218,471	76%	17%	3%
	21310 Health Services; Service Area Direction	\$28,658	\$10,800	\$818	\$60	-100%	-99%	-93%
	21320 Health Services; Medical Services	\$4,400	\$250	\$2,400	\$940	-79%	276%	-61%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21330 Health Services; Dental Services	\$1,058	\$60	\$1,586	\$1,399	32%	> 500%	-12%
	21340 Health Services; Nurse Services	\$923,640	\$1,509,111	\$1,574,027	\$1,606,351	74%	6%	2%
	21390 Health Services; Other Health Services	\$11,286	\$23,388	\$24,651	\$14,185	26%	-39%	-42%
	21420 Psychological Testing	\$1,049,251	\$1,633,569	\$1,622,948	\$1,828,341	74%	12%	13%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,908,325	\$2,637,361	\$2,956,354	\$2,993,236	57%	13%	1%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$2,149	\$1,373	\$1,249		-42%	-9%
	21810 Special Education Administration; Service Area Direction	\$241,381	\$113,380	\$119,590	\$122,897	-49%	8%	3%
	21890 Special Education Administration; Other Special Education Administration	\$438,169	\$350,106	\$353,309	\$336,710	-23%	-4%	-5%
	24100 Office of The Principal	\$6,400,969	\$9,131,397	\$8,891,500	\$9,024,638	41%	-1%	1%
	24900 Other Support Services, School Administration	\$622,147	\$980,171	\$1,073,380	\$1,122,241	80%	14%	5%
Student Instructional Support Total		\$13,912,281	\$19,704,755	\$19,934,942	\$20,495,018	47%	4%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$85,597	\$169,331	\$233,157	\$181,260	112%	7%	-22%
	23150 Board of Education; Legal Services	\$360,568	\$771,635	\$746,016	\$501,092	39%	-35%	-33%
	23160 Board of Education; Promotion Expenses	\$20,480	\$12,778	\$16,280	\$16,836	-18%	32%	3%
	23190 Board of Education; Other Governing Body Services	\$9,705	\$14,782	\$15,142	\$17,365	79%	17%	15%
	23210 Executive Administration; Office of The Superintendent	\$496,556	\$933,588	\$732,539	\$885,941	78%	-5%	21%
	23220 Executive Administration; Community Relations	\$82,802	\$127,226	\$156,073	\$172,212	108%	35%	10%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,101	\$4,967	\$3,932	\$1,790	-78%	-64%	-54%
	23290 Executive Administration; Other Executive Administration Services	\$163,560	\$147,613	\$160,419	\$14,632	-91%	-90%	-91%
	25110 Fiscal Services; Office of The Business Manager	\$256,189	\$444,149	\$338,708	\$352,185	37%	-21%	4%
	25120 Fiscal Services; Service Area Direction	\$130,958	\$210,271	\$168,639	\$176,890	35%	-16%	5%
	25130 Fiscal Services; Budgeting	\$43,857	\$66,510	\$71,565	\$74,517	70%	12%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$29,682	\$44,234	\$45,785	\$50,778	71%	15%	11%
	25150 Fiscal Services; Payroll Services	\$81,247	\$110,979	\$20	\$26,942	-67%	-76%	> 500%
	25160 Fiscal Services; Financial Accounting	\$124,427	\$206,967	\$291,758	\$293,776	136%	42%	1%
	25170 Fiscal Services; Internal Auditing	\$73,308	\$102,142	\$104,695	\$110,617	51%	8%	6%
	25180 Fiscal Services; Property Accounting	\$28,267	\$0	\$0	\$0	-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$34,160	\$55,496	\$1,402,280	\$74,961	119%	35%	-95%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,375	\$1,206	\$1,656	\$3,192	132%	165%	93%
	25199 Other Fiscal Services; Other	\$103,267	\$170,303	\$165,890	\$180,840	75%	6%	9%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$82,874	\$67,463	\$6,187	\$0	-100%	-100%	-100%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$141,483	\$231,735	\$251,022	\$235,164	66%	1%	-6%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$107,591	\$109,404	\$112,727	\$140,380	30%	28%	25%
	25300 Printing, Publishing, and Duplicating Services	-\$73,732	\$4,804	-\$37,633	-\$50,071	< -500%	-1142%	
	25400 Planning, Research, Development and Evaluation	\$226,253	\$351,462	\$427,306	\$436,811	93%	24%	2%
	25710 Personnel Services; Supervision of Personnel Services	\$499,899	\$789,169	\$1,116,152	\$1,084,546	117%	37%	-3%
	25740 Personnel Services; Noninstructional Personnel Training	\$13,279	\$1,236	\$10,834	\$5,595	-58%	353%	-48%
	25750 Personnel Services; Health Services	\$12,899	\$32,165	\$32,822	\$29,920	132%	-7%	-9%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$79	\$1,198			> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$345,500	\$327,288	\$314,997		-9%	-4%
	25890 Other Technology Services	\$317,680	\$117,923	\$124,171	\$127,575	-60%	8%	3%
	25990 Other Support Services, Central	\$1,521,101	\$998,066	\$1,662,426	\$531,824	-65%	-47%	-68%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$171,926	\$256,121	\$268,695	\$262,789	53%	3%	-2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$12,933,736	\$17,075,783	\$16,822,467	\$16,778,003	30%	-2%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,637	\$47,329	\$55,400	\$57,282	18%	21%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$3,480,453	\$3,971,392	\$4,131,225	\$3,909,900	12%	-2%	-5%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$174,114	\$217,878	\$289,533	\$275,220	58%	26%	-5%
	26600 Operation and Maintenance of Plant Services; Security Services	\$642,053	\$1,131,389	\$1,413,875	\$1,371,418	114%	21%	-3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$1,175,034	\$1,225,330	\$1,338,104	\$1,421,256	21%	16%	6%
	27010 Student Transportation; Service Area Direction	\$678,659	\$1,217,522	\$997,378	\$1,340,170	97%	10%	34%
	27100 Student Transportation; Vehicle Operation	\$4,925,965	\$9,230,955	\$8,509,121	\$8,107,606	65%	-12%	-5%
	27200 Student Transportation; Monitoring Services	\$37,212	-\$6,072	\$60,384	\$79,960	115%		32%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,798,670	\$2,511,381	\$2,529,134	\$2,686,084	49%	7%	6%
	27400 Student Transportation; Purchase of School Buses	\$1,754,238	\$2,520,446	\$1,618,220	\$1,712,155	-2%	-32%	6%
	27500 Student Transportation; Insurance on Buses	\$390,176	\$330,360	\$406,268	\$583,402	50%	77%	44%
	27600 Student Transportation; Insurance on Pupils	\$95,878	\$0	\$184,271	\$24,983	-74%		-86%
	27700 Student Transportation; Contracted Transportation Services	\$1,926,449	\$1,409,309	\$1,261,787	\$1,322,566	-31%	-6%	5%
	27900 Student Transportation; Other Student Transportation Services	\$100,829	\$77,623	\$63,191	\$60,867	-40%	-22%	-4%
	31100 Food Services Operations; Service Area Direction	\$201,510	\$273,299	\$269,309	\$300,229	49%	10%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$6,609,817	\$7,890,690	\$7,914,681	\$9,478,222	43%	20%	20%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	31300 Food Services Operations; Food Delivery	\$53,266	\$98,601	\$236,413	\$233,284	338%	137%	-1%
	31900 Other Food Services	\$0	\$0	\$0	\$3,519			
Overhead and Operational Total		\$42,182,056	\$56,122,440	\$57,057,393	\$56,002,677	33%	0%	-2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$482,861	\$731,656	\$1,215,765	\$1,601,205	232%	119%	32%
	33300 Civic Services	\$93,674	\$162,378	\$203,136	\$214,385	129%	32%	6%
	33400 Athletic Coaches	\$1,035,500	\$1,372,308	\$1,363,739	\$1,367,494	32%	0%	0%
	33910 High School Band Uniforms	\$0	\$30,432	\$0	\$0		-100%	
	33930 Latch Key Kid Program	\$186,248	\$283,653	\$300,326	\$294,569	58%	4%	-2%
	33940 Child Care Services	\$31,720	\$28,254	\$31,404	\$26,437	-17%	-6%	-16%
	33990 Other Community Services; Other	\$548,354	\$544,889	\$547,899	\$460,329	-16%	-16%	-16%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$379,338	\$65,715	\$5,150	\$3,975	-99%	-94%	-23%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,218,003	\$2,935,070	\$2,928,449	\$556,598	-75%	-81%	-81%
	45100 Building Acquisition, Construction and Improvements	\$29,311,689	\$8,313,268	\$12,073,097	\$6,654,864	-77%	-20%	-45%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$60,568	\$163,369	\$101,647	\$146,274	142%	-10%	44%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$566,039	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,228,706	\$1,653,864	\$1,385,905	\$1,170,836	-47%	-29%	-16%
	51100 Debt Services; Principal on Debt; Bonds	\$2,258,626	\$1,895,400	\$2,325,400	\$2,430,000	8%	28%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$1,746,074	\$1,810,367	\$1,708,512		-2%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$505,979	\$397,007	\$38,043	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$16,244,500	\$4,350,298	\$8,118,455	\$10,184,058	-37%	134%	25%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$11,678,202	\$8,389,045	\$7,372,942		-37%	-12%
	54200 Common School Fund; Principal	\$593,650	\$716,819	\$517,965	\$238,826	-60%	-67%	-54%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$737			
Nonoperational Total		\$56,745,455	\$37,068,652	\$41,355,794	\$34,432,041	-39%	-7%	-17%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$2,946,863	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$8,712,763	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$845,098	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$61,787,814	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$259,158	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$311,127	\$0	\$0	\$0			
Prorated By Fund Total		\$74,862,824	\$0	\$0	\$0			